SEP 27 2006 BY SEP 27

In re the Application of: Masato HAYASHI et al. Group Art Unit: 1745

Application Number: 10/814,807 Examiner: Jane J. Rhee

Filed: April 1, 2004 Confirmation Number: 5316

For: VACUUM HEAT INSULATING MATERIAL AND

MANUFACTURING METHOD THEREFOR

Attorney Docket Number: 042320

Customer Number: 38834

AMENDMENT

Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450 September 21, 2006

Sir:

This paper is filed in response to the Office Action dated July 5, 2006.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.